

ABERDEEN SCHOOL DISTRICT No. 5
Grays Harbor County, Washington
September 1, 1992 Through August 31, 1993

Schedule Of Findings

1. The District Should Ensure Proper Reporting Of Staff Mix Factors To The Superintendent Of Public Instruction (SPI)

Staff mix factors are an integral part of the state funding formula for school districts. The factors are determined by evaluating each certificated staff member's educational training and professional experience as of October 1 of each year, and assigning to them the appropriate staff mix factor from the Legislative Evaluation and Accountability Program (LEAP) table. The guidelines for placement upon the table are set forth in Chapter 392-121 *Washington Administrative Code*.

Our audit of the district's documentation supporting certificated staff reporting of academic credits, revealed an exception which affected placement on the LEAP table. The exception concerned an overreporting of credits earned.

The error noted appeared to be the result of the district not verifying a teacher's claim for credits with official transcripts. Subsequent communication with the university from which the teacher claimed academic eligibility, disallowed the credits claimed by the teacher.

The error resulted in an overpayment to the teacher of \$1,530 as well as an overpayment to the district by SPI.

We recommend:

- a. The district seek reimbursement from the teacher for overpayment.
- b. SPI adjust the apportionment to the district for the overpayment caused by the overreporting.
- c. The district provide proper supporting documentation for all credits claimed.